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leaves off." The book is interestingly written, suggestive rather than dogmatic in style, and its conclusions are clearly based upon careful observations covering a wide experience.

J. E. STERRETT.

NEW BOOKS

- BEIGEL, R. *Lehrbuch der Buchführungs- und Bilanzrevision*. (Dresden: Kühtmann. 1914. 9.50 M.)
- BLACK, H. C. *A treatise on the law and practice of bankruptcy, under the act of Congress of 1898*. (Kansas City, Mo.: Vernon Law Bk. Co. 1914. Pp. xxv, 1852. \$9.)
- BRENISER, R. D. *The schemes back of the ads. Light on the real methods of advertisers*. (Philadelphia: R. D. Breniser. 1914. Pp. 36. \$1.)
- BROMLEY, G. W. *Owners of real estate, borough of Manhattan, city of New York*. (New York: G. W. Bromley & Co. 1914. Pp. 740. \$75.)
- BUNTING, H. S. *The elementary laws of advertising and how to use them*. (Chicago: Novelty News Press. 1913. Pp. 188. \$2.)
- CAMPBELL, D. *The law of stockbrokers, with reference to transactions for customers on the New York stock exchange*. (New York: Baker, Voorhis & Co. 1914. Pp. xvi, 114. \$1.50.)
- CLIFFORD, W. G. *Building your business by mail; a compilation of successful direct advertising campaigns drawn from the experience records of three hundred and sixty-one firms, representing every line of business*. (Chicago. Business Research Pub. Co. 1914. Pp. 448. \$2.)
- COLINET, C. *Les bourses de valeurs mobilières en Belgique. Situation actuelle et projets de réformes*. (Brussels: Pierre van Fleteren. 1913. Pp. viii, 363. 4 fr.)
- DIEMER, H. *Factory organization and administration*. Second edition, enlarged. (New York: McGraw-Hill. 1914. Pp. xv, 378. \$3.)
- DOOLEY, W. H. *Textiles for commercial, industrial, and domestic arts schools; also adapted to those engaged in wholesale and retail dry goods, wool, cotton, and dressmaker's trades*. (Boston: Heath. 1914. Pp. xii, 329. \$1.)
- EDWARDS, H. M. *Electric light accounts and their significance*. (New York: McGraw-Hill. 1914. Pp. 172. \$2.)
- ELBOURNE, E. T. *Factory administration and accounts*. (New York: Longmans. 1914. \$7.50.)
- EMERSON, H. *Col. J. M. Schoonmaker and the Pittsburgh & Lake*

- Erie railroad; a study of personality and ideals.* (New York: Engineering Mag. 1913. Pp. vii, 152.)
- ESCHER, F. *Practical investing.* (New York: Bankers Pub. Co. 1914. Pp. 177. \$1.50.)
- FICKETT, R. S. *The corporation secretary.* (Boston: Corporation Service Co. 1914. 3 vols. \$7.50.)
- FRANKLIN, B. A. *Cost reports for executives.* (New York: Engineering Magazine Co. 1914.)
- GILBRETH, L. M. *The psychology of management.* (New York: Sturgis & Walton. 1914. Pp. 344. \$2.)
- GOLDMAN, S. P. *A handbook of stock exchange laws.* (New York: Doubleday, Page & Co. 1914. \$1.50.)
- HOLLINGWORTH, H. L. *Advertising and selling.* (New York: Appleton. 1914. \$2.)
- JONES, A. F. *Lumber manufacturing accounts.* (New York: Roland Press. Pp. 112. \$2.)
- LADD, C. E. *A system of farm cost accounting.* Farmers' Bulletin 572. (Washington: Dept. of Agriculture. 1914. Pp. 15.)
- LYON, T. B. *How to sell bonds.* (Richmond, Va.: Beyer & Co. 1914. Pp. 45.)
- MEAD, E. S. *The careful investor.* (Philadelphia: Lippincott. 1914.)
- MACDONALD, J. A. *Successful retail advertising.* Revised edition of *Successful advertising, how to accomplish.* (Chicago: Dry Goods Reporter Co. 1914. Pp. 464.)
- MACGREGOR, T. D. *Bank advertising plans.* (New York: Bankers' Pub. Co. 1913. Pp. 200. \$2.50.)
- MATHESON, E. *Depreciation of factories, mines, and industrial undertakings, and their valuation.* Fourth edition, revised and enlarged. (New York: Spon & Chamberlain. 1914. Pp. xii, 230. \$4.)
- MOODY, J. *Moody's analyses of investments.* Part II. *Public utilities and industrials.* Fifth year, 1914. (New York: Analyses Pub. Co. 1913. Pp. 950. \$15.)
- NICHOLS, F. G. and ROGERS, R. E. *Teacher's handbook to accompany a short course in commercial law.* (New York: American Book Co. 1914. Pp. 96. 25c.)
- RACINE, S. F. *Graded corporation problems.* (Seattle, Wash.: Western Institute of Accountancy, Commerce and Finance. 1914. \$1.25.)

Some fifty odd problems dealing with corporation accounting have been selected by the author from among those set at various

C.P.A. examinations and are presented in a paper-covered volume with three ruled pages inserted after each problem for the solution. No claim is made for originality of the material but the problems have been selected with care and judgment and the book will no doubt prove useful in the class room and in teaching by correspondence.
J. E. STERRETT.

RACINE, S. F. *Guide to the study of auditing.* (Seattle, Wash.: Western Institute of Accountancy, Commerce and Finance. 1914. Pp. 63. \$1.)

Contains 594 questions on the 33 chapters of Montgomery's *Auditing, Theory and Practice*, to which has been added four pages of questions in auditing from recent New York C.P.A. examinations. It covers in a comprehensive manner the work to which it relates and while it may serve a useful purpose in the class room (and this is the evident intent of the author) its contents are devoid of any broader interest.
J. E. STERRETT.

ROCHE, R. A. B. *Salesmanship for women.* Second edition. (New York: Roland Press. 1914. Pp. 137. \$1.)

SAINT-MAURICE. *Les instruments modernes de la politique étrangère. Les emprunts d'état. Bilan économique et financier de l'Italie, l'Espagne, le Portugal et des nations de l'Amérique latine.* (Paris: Bibliothèque des Etudes Economiques. 1914. Pp. 410. 16 fr.)

SEASHORE, C. E. *Psychology in daily life.* (New York: Appleton. 1914. \$1.50.)

SELDEN, G. C. *Investing for profit.* (New York: Magazine of Wall St. 1914. \$1.)

VAN TUYL, G. H. *Key to essentials of business arithmetic.* (New York: American Book Co. 1914. Pp. 63. 25c.)

WEST, T. D. *The efficient man.* (Cleveland, O.: Gardner Prtg. Co. 1914. Pp. 330. \$2.)

WHEELER, J. F. *The stock exchange.* (New York: Dodge. 1914. 20c.)

WIESKE, G. *Organisationsgesetze der Buchhaltung in Theorie und Praxis.* (Berlin: Puttkammer & Mühlbrecht. 1914. 3.60 M.)

Foreign publications for advertising American goods; advertising rates, circulation, subscription price, etc. Miscellaneous series, no. 10. (Washington: Dept. of Commerce. 1913. Pp. 236.)

Proceedings of the twenty-seventh annual convention of the United Typothetae and Franklin Clubs of America. (Chicago: S. Evans Clark, secretary. 1913. Pp. 250.)

Includes "A demonstration of cost and accounting systems," by W. O. Foote, and "Scientific management," by H. P. Kendall.